



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *Ed.*

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 11 December 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 07 December 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-200	"MULTIVAC TX 710 MULTIFRESH COMPLETE LINE TRAY SEALER SYSTEM"	8422.30.00	MFN – Zero
20-228	"PRINGLES® SOUR CREAM & ONION"	1905.90.80	MFN – 15% Ad Valorem
20-229	"PRINGLES® CHEDDAR CHEESE"	1905.90.80	MFN – 15% Ad Valorem



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

20-257	"BUDAL® 2308"	2842.90.90	MFN – 1% Ad Valorem
<p><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></p>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

hms

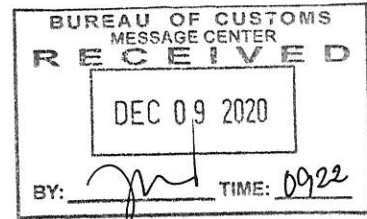
ADCG Memo 288-2020



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-106

07 December 2020



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

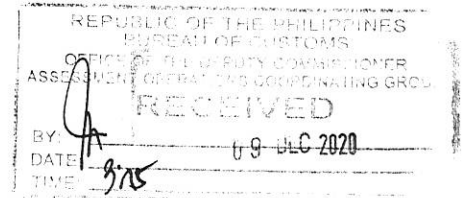
Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-200, 20-228, 20-229, and 20-257 issued by this Commission on 07 December 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

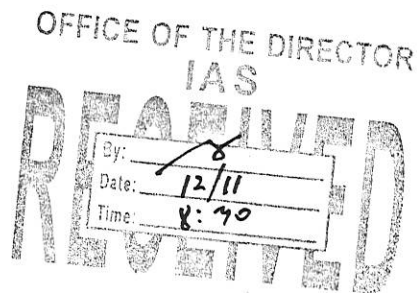
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER
AJA18-0171



lmm
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8422.30.00 MFN - Zero		20-200
		3	DATE ISSUED
			07 December 2020

4 DESCRIPTION OF GOOD

“MULTIVAC TX 710 MULTIFRESH COMPLETE LINE TRAY SEALER SYSTEM”

Based on the brochure and technical specifications submitted, subject article is a fully automated inline tray sealer system. It consists essentially of the basic tray sealer machine, vacuum pumps, transport and discharge conveyors (conveyor rack and belt with drive unit), die set, straight conveyor (infeed), marking and inspection systems (metal detector with transport conveyor, conveyor belt labeller), and chillers (water coolers). This tray sealer system is designed for heat-sealing prefabricated trays and top webs used for food packaging. In addition to the simple heat sealing of a tray, subject article provides atmosphere exchange or a vacuum process to produce modified atmosphere packaging (MAP) and skin packaging. It has the following specifications:

Goods to be packed	Ready-to-eat (RTE), various menus
Packaging material	Top web (flexible), Type: Dome application, Width: 312 mm up to 337 mm, Thickness: approx. 100 µm, Dome application / Skin, hot seal compliant, unprinted
Highest level of output	Up to 10 cycles per minute for MultiFresh™
Machine dimensions (without feeding and removal)	3,672 x 966 x 2,045 mm (approximate length x width x height)

5 REASONS FOR CLASSIFICATION

Heading 84.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers machines of different types designed for cleaning or drying bottles or other containers, for filling or closing such containers (including machines for aerating beverages) and, generally, for packing (including heat-shrink wrapping) goods for sale, transport or storage. Machines of this heading frequently perform several of the foregoing functions. They may also incorporate provision for filling or sealing *in vacuo* or under other controlled atmospheric conditions. Machines which in addition to packing, wrapping, etc., also perform other operations remain classified in the heading provided the additional operations are incidental to the packing, etc.



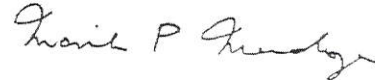
AOCG Memo No. 288-2020

2	TCC (AR) NO.
	20-200

In view thereof, subject article, being a tray sealing system, is classified under AHTN 2017 subheading 8422.30.00, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 MFN - 15% ad valorem		20-228
		3	DATE ISSUED
			07 December 2020
4	DESCRIPTION OF GOOD		
	"PRINGLES® SOUR CREAM & ONION"		
	<p>Based on the product information sheet, ingredient list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a savoury snack in the form of light, thin, pale golden brown chips with a sour dairy taste, sweet onion notes, and a fried potato flavour. It is made from dried potatoes, vegetable oil, degerminated yellow corn flour, and sour cream, among others. It is produced by mixing the ingredients to make a dough, followed by sheeting, cutting, frying, seasoning, and packing. Subject article is packed in 158-g composite cans with coated steel ends.</p>		
			
5	REASONS FOR CLASSIFICATION		
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p>		
	<p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>		



lmm
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 MFN - 15% ad valorem		20-229
		3	DATE ISSUED
			7 December 2020

4 DESCRIPTION OF GOOD

“PRINGLES® CHEDDAR CHEESE”

Based on the product information sheet, ingredient list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a savoury snack in the form of light, thin, pale golden brown chips with a taste of strong, salty, aged, mature cheddar cheese notes, and a fried potato flavour. It is made from dried potatoes, vegetable oil, degerminated yellow corn flour, and cheddar cheese, among others. It is produced by mixing the ingredients to make a dough, followed by sheeting, cutting, frying, seasoning, and packing. Subject article is packed in 158-g composite cans with coated steel ends.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



MASTER COPY



AOCG Memo No. 288-2020

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2842.90.90 MFN - 1% ad valorem		20-257
		3	DATE ISSUED
			07 December 2020

4 DESCRIPTION OF GOOD

"BUDAL® 2308"

Based on the product specifications, production process flowchart, and product and safety data sheets submitted, subject article is an acidic sodium aluminium phosphate (INS 541 (i)), with silicon dioxide (INS 551) added as anti-caking agent. It is in the form of an odourless white powder produced by neutralization reaction of sodium hydroxide, aluminium hydroxide, and phosphoric acid, followed by thermal treatment, milling, sieving, and packaging. Packed in 22.7-kg and 25-kg bags, subject article is a food additive used as a leavening agent for bakery products.

5 REASONS FOR CLASSIFICATION

Notes 1 (a) and (d) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 state that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities; and the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport.

Heading 28.42 of the AHTN 2017 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes, among others, double or complex salts. This group covers double or complex salts other than those specifically included elsewhere. The principal double or complex salts classified in this heading include, among others, double or complex phosphates (phosphosalts).

In view thereof, subject article is classified under AHTN 2017 subheading 2842.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

